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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

PORTS AND TRANSPORT DEPARTMENT NOTIFICATION

Sachivalaya, Gandhinagar, 17th October, 2024

THE GUJARAT MOTOR VEHICLES TAX ACT, 1958.

No.GH/PT/2024/20/PTD/MVD/e-file/22/2023/0158/KH: WHEREAS certain draft rules were published as required by sub-section (1) of section 23 of the Gujarat Motor Vehicles Tax Act, 1958 (Bom. LXV of 1958) at pages 216-1 to 216-2 in the Gujarat Government Gazette, Extraordinary, Part IV-B, dated the 9th August, 2024 under the Government Notification, Ports and Transport Department No.GH/PT/2024/11/PTD/MVD/e-file/22/2023/0158/KH dated the 9th August, 2024 inviting objection or suggestion from all persons likely to be affected thereby before the expiry of thirty days from the date of publication of the said notification in the *Official Gazette*,

AND WHEREAS no objection or suggestion has been received by the Government in respect of the said draft notification;

NOW THEREFORE, In exercise of the powers conferred by clause (h) of sub-section (2) of section 23 read with sub section (2) of section 13 of the Gujarat Motor Vehicle Tax Act, 1958 (Bom. LXV of 1958), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Motor Vehicles Tax Rules, 1959, namely:-

- 1. (1) These rules may be called The Gujarat Motor Vehicles Tax (Amendment) Rules, 2024.
 - (2) They shall come into force from the date of their publication in the *Official Gazette*.

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- 2. In the Gujarat Motor Vehicles Tax Rules, 1959, in rule 16A,-
 - (i) clause (13), as so inserted vide notification No. GH/PT/MVD/2023/14/MVD/102021/1806/GH dated the 25th August, 2023 shall be renumbered as 'clause (14)'.
 - (ii) after clause (14) as so renumbered, the following clause shall be added, namely:-

"(15) Motor vehicles which are scrapped at registered vehicle scrap facility, in accordance with the Motor Vehicles (Registration and Function of Vehicles Scrapping Facility) Rules, 2021, from the date of tax due, on the submission of Certificate of Deposit".

By order and in the name of the Governor of Gujarat,

HARENDRASINH PARMAR,Deputy Secretary to Government.

